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Table 1: Dependency Exemption for Qualifying Child

Probe/Action: Ask the taxpayer:

step 1	Can you or your spouse (if filing jointly) be claimed as a dependent on someone else's tax return this year?	If YES : If you can be claimed as a dependent by another person, you may not claim anyone else as your dependent. If NO : Go to STEP 2
step 2	Was the child married as of December 31, 2011?	If YES : Go to STEP 3 If NO : Go to STEP 4
step 3	Is the child filing a joint return for this tax year? <i>(Answer "NO" if the child is filing a joint return only to claim a refund and no tax liability would exist for either spouse if they had filed separate returns.)</i>	If YES : You cannot claim this child as a dependent. If NO : Go to STEP 4
step 4	Was the child a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico? <i>(Answer "YES" if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household all year.)</i>	If YES : Go to STEP 5 If NO : You cannot claim this child as a dependent.
step 5	Was the child your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)?	If YES : Go to STEP 6 If NO : This child is not your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 6	Was the child: -under age 19 at the end of the year and younger than you <i>(or your spouse, if filing jointly)</i> OR -a full-time student under age 24 at the end of the year and younger than you <i>(or your spouse, if filing jointly)</i> OR -permanently and totally disabled* at any time during the year?	If YES : Go to STEP 7 If NO : This child is not your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 7	Did the child live with you as a member of your household, except for temporary absences*, for more than half the year? <i>(Answer "YES" if the child was born or died during the year.)</i>	If YES : Go to STEP 8 (Use table 3 to see if the exemption for children of divorced or separated parents or parents who live apart applies.) If NO : This child is not your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 8	Did the child provide more than half of his or her own support* for the year?	If YES : You cannot claim this child as a dependent If NO : Go to STEP 9
step 9	Is the child a qualifying child of any other person?	If YES : If the child is the qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child. Go to the chart: Qualifying Child of More Than One Person If NO : You can claim this child as a dependent

Footnotes:

Step 6: A person is permanently and totally disabled if he or she cannot engage in any substantial gainful activity because of a physical or mental condition, AND a doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Step 7: A child is considered to have lived with you during periods of time when one of you, or both, are temporarily absent due to special circumstances such as illness, education, business, vacation or military service. In most cases a child of divorced or separated parents is the qualifying child of the custodial parent. See Table 3: Children of Divorced

or Separated Parents or Parents Who Live Apart to see if an exception applies. There is an exception for kidnapped children. See Publication 17, Personal Exemptions and Dependents

Step 8: A worksheet for determining support is included at the end of this section. If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing) are generally considered support provided by the state.

Table 2: Dependency Exemption for Qualifying Relative



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You must start with Table 1. (To claim a qualifying relative dependent, you must first meet the Dependent Taxpayer, Joint Return and Citizen or Resident Tests in steps 1-4 of table 1)

Probe/Action: Ask the taxpayer:

step 1	Is the person your qualifying child or the qualifying child of anyone else? A child is not the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) is not required to file a U.S. income tax return or files an income tax return only to get a refund of income tax withheld.	If YES , the person is not a qualifying relative. (See Qualifying Child Interview Tips.) If NO , go to Step 2.
step 2	Was the person your son, daughter, stepchild, foster child, or a descendant of any of them (i.e., your grandchild)? OR Was the person your brother, sister, or a son or daughter of either of them (i.e., your niece or nephew)? OR Was the person your father, mother, or an ancestor or sibling of either of them (i.e., your grandmother, grandfather, aunt, or uncle)? OR Was the person your half brother, half sister, stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law?*	If NO , go to Step 3. If YES , go to Step 4. Note: The relatives listed in Step 2 are considered "Relatives who do not have to live with you"
step 3	Was the person any other person (other than your spouse) who lived with you all year as a member of your household?	If NO , you cannot claim this person as a dependent. If YES , see footnote for Step 3, then go to Step 4. Note: There are exceptions for kidnapped children; a child who was born or died during the year; certain temporary absences—school, vacation, medical care, etc.
step 4	Did the person have gross taxable income of less than \$3,700 in 2011?*	If NO , you cannot claim this person as a dependent. If YES , go to Step 5.
step 5	Did you provide more than half the person's total support for the year?*	If YES , you can claim this person as your qualifying relative dependent. (Use Table 3 to see if the exception for children of divorced or separated parents or parents who live apart applies.) If NO , go to Step 6.

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Footnotes:

Step 2: Any of these relationships that were established by marriage are not ended by death or divorce.

Step 3: A person does not meet this test if at any time during the year the relationship between you and that person violates local law.

Step 4: For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year does not include income for services the individual performs at a sheltered workshop.

Step 5: A worksheet for determining support is included at the end of this section

See Table 3 for the exception to the support test for children of divorced or separated parents or parents who live apart.

If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing) are generally considered support provided by the state.



Table 2: Dependency Exemption for Qualifying Relative

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Continued
Probe/Action: Ask the taxpayer:

step 6	Did another person provide more than half the person's total support?	If YES , you cannot claim an exemption for this person. If NO , go to Step 7.
step 7	Did two or more people together provide more than half the person's total support?	If YES , go to Step 8. If NO , you cannot claim this person as a dependent.
step 8	Did you provide more than 10% of the person's total support for the year?	If YES , go to Step 9. If NO , you cannot claim this person as a dependent.
step 9	Did the other person(s) providing more than 10% of the person's total support for the year provide you with a signed statement (Form 2120) agreeing not to claim the exemption?	If YES , you can claim an exemption for this person. If NO , you cannot claim this person as a dependent.